

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA BENCH, AGRA**

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 357/Agr/2025  
Assessment Year: 2018-19**

Bhagwati Infraestate Private Limited, 24 MLB, Khanderao Gate, Jhansi (UP).	<b>Vs.</b>	Income-tax Officer, Ward 2(3)(1), Jhansi.
<b>PAN :AADCB8354N</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Anurag Sinha, Advocate
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	14.10.2025
Date of pronouncement	27.10.2025

**ORDER**

**PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:**

This appeal has been preferred by assessee against the impugned order dated 23.05.2025 passed in Appeal No. NFAC/2017-18/10051719 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2018-19, wherein the Id. CIT(Appeals) has dismissed assessee's appeal ex parte.

2. Briefly stated, assessee filed return of income on 31.03.2019 declaring total income as Nil, claiming current year's losses of Rs.1,02,103 to be carried forward. Case was selected for limited scrutiny under CASS for the reason 'large share premium received during the year (verify applicability of Sec 56(2)(viib) or any other relevant section)'. Statutory notices u/s. 143(2) and 142(1) were issued on various occasions. However, no response was made by the assessee. Assessing Officer, therefore, completed assessment and assessed total income of the assessee at Rs.52,25,000/-.

3. Aggrieved, assessee preferred an appeal before Id. CIT(Appeals), who dismissed assessee's appeal ex parte.

4. Appellant assessee has filed this appeal on the ground that Id. CIT(Appeals) was not justified in passing ex parte order without providing reasonable and proper opportunity of hearing to the assessee and without considering the issue arising in first appeal on merits, contrary to the provisions of section 250(6) of the Act.

5. Perused the records and heard learned representative for assessee and learned Sr. DR for revenue.

6. At the very outset, we note that during the first appellate proceedings, notices were issued on 13.05.2022, 03.01.2024, 08.04.2025, 23.04.2025 and 30.04.2025 to the appellant assessee. The assessee either sought adjournments or remained irresponsible and did not make any submission before the first appellate authority. We further note that the Id. CIT(Appeals) has passed ex parte order without making any substantial discussion on merits, whereas learned CIT(Appeals) was expected to state the points for determination, decision thereon and the reasons for the decision as provided u/s. 250(6) of the Act. Further, the grievance of assessee is also that the impugned addition has been made by Assessing Officer without providing proper and sufficient opportunity of hearing to the assessee to put forth its case on merits. In the totality of facts and circumstances and in the interest of justice, we deem it just and proper to afford an opportunity to the appellant assessee to make his submissions before the Assessing Officer. The matter is thus remitted back to the file of Assessing Officer for passing order afresh in accordance with law after taking assessee's submissions into consideration. We further direct the assessee to be diligent and cooperative in attending the proceedings and making submissions before the learned Assessing Officer for the expeditious and effective disposal. Needless to say that learned Assessing Officer shall ensure the

observance of the principles of natural justice. The appeal is thus liable to be allowed for statistical purposes.

7. In the result, assessee's appeal is allowed for statistical purposes.

The impugned order dated 23.05.2025 is set aside.

***Order pronounced in the open court on 27.10.2025.***

***Sd/-***

**(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER**

***Sd/-***

**(SUNIL KUMAR SINGH)  
JUDICIAL MEMBER**

Dated: 27.10.2025

\*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra